




STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** November 22, 2019

**TO:** Lee Chatfield, Speaker of the House, Michigan House of Representatives  
Christine Greig, Democratic Leader, Michigan House of Representatives  
Mike Shirkey, Majority Leader, Michigan State Senate  
Jim Ananich, Minority Leader, Michigan State Senate

**FROM:** Heather Frick, Director, Bureau of Local Government and School Services 

**SUBJECT:** Reports to Legislature per Public Act 140

Public Act 140 of 1971, the Glenn Steil State Revenue Sharing Act (PA 140), specifically Section 21(3), states:

The department of treasury shall notify each house of the legislature of any local unit of government that fails to provide a financial report, or an audit required by subsection (1) and of any local unit of government required to file a financial plan under subsection (2).

In accordance with the PA 140, attached are the following reports:

1. As of October 1, 2019, units of local government that were delinquent in filing an audit report during any point in the preceding fiscal year, as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 7 (Audits).
2. As of November 7, 2019, units of government that were required to file a financial plan under Section 21(2) of PA 140, the Department refers to these plans as deficit elimination plans. Section 21(4) of PA 140 defines a deficit to mean "total expenditures, including an accrued deficit, exceeded total revenues for that fiscal year, including any surplus carried forward" without regard to a specific fund, i.e., an aggregate deficit. However, the attached report breaks out unit of local government with a deficit in the general fund as this is the area of greatest concern. The remainder of the deficit elimination plan report indicates units of local governments that have deficits in one or more funds other than the general fund.
3. As of October 1, 2019, units of local government that were delinquent in filing an Annual Local Fiscal Report (F65) during any point in the preceding fiscal year, as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 4 (Annual Fiscal Report).

Cc: Rodney Taylor, Division Administrator, Community Engagement and Finance Division  
Katherine Kratz, Financial Manager, Budget Division, Michigan Department of Treasury  
Ken Osborne, Division Administrator, Budget Division, Michigan Department of Treasury  
Rachel E. Richards, Director, Office of Legislative Affairs

**Report No. 1 - Delinquent Audit Reports**  
**DEPARTMENT OF TREASURY**  
**For Local Unit Audits Coming Due in Fiscal Year 2019**  
**Audit Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Authority	Baraga Village Housing Commission	Baraga	12/31/2018
Library	Freeport District Library	Barry	12/31/2018
City	Essexville	Bay	12/31/2018
Library	Benton Harbor Public Library	Berrien	12/31/2018
Authority	Lake Michigan Shoreline Water/Sewage Treatment Authority	Berrien	12/31/2018
Authority	Central Cass Interlocal Fire Department	Cass	12/31/2018
Township	Marcellus Township	Cass	12/31/2018
Authority	Pickford Utility Authority	Chippewa	12/31/2018
Library	Eaton Rapids Area District Library	Eaton	12/31/2018
City	Potterville	Eaton	12/31/2018
Authority	Potterville City Tax Increment Finance Authority	Eaton	12/31/2018
Library	Mackinaw Area Public Library	Emmet	12/31/2018
Township	Pleasantview Township	Emmet	12/31/2018
Authority	Beecher Metropolitan District	Genesee	12/31/2018
City	Fenton	Genesee	12/31/2018
Authority	Flint City Housing Commission	Genesee	12/31/2018
Authority	Hurley Medical Center	Genesee	12/31/2018
Village	Otisville	Genesee	12/31/2018
City	Beaverton	Gladwin	12/31/2018
City	Gladwin	Gladwin	12/31/2018
Authority	Western Upper Peninsula Alliance	Gogebic	12/31/2018
Township	Blair Township	Grand Traverse	12/31/2018
City	Alma	Gratiot	12/31/2018
Authority	Transit Service Fund of the City of Alma	Gratiot	12/31/2018
Village	Allen	Hillsdale	12/31/2018
Authority	Calumet Village Housing Commission	Houghton	12/31/2018
Authority	Lansing Housing Commission	Ingham	12/31/2018
Township	Napoleon Township	Jackson	12/31/2018
City	Parchment	Kalamazoo	12/31/2018
Authority	Area Community Service Employment/Training Council	Kent	12/31/2018
Library	Fowlerville District Library	Livingston	12/31/2018
Authority	Tahquamenon Area Recreation Authority	Luce	12/31/2018
Authority	Mt Clemens City Housing Commission	Macomb	12/31/2018
Authority	South Macomb Oakland Regional Services Authority	Macomb	12/31/2018
Village	Eastlake	Manistee	12/31/2018
Township	Marilla Township	Manistee	12/31/2018
Village	Carney	Menominee	12/31/2018
Township	Harris Township	Menominee	12/31/2018

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<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Authority	Luna Pier City Housing Commission	Monroe	12/31/2018
Township	Cato Township	Montcalm	12/31/2018
Authority	White Lake Ambulance Authority	Muskegon	12/31/2018
Village	Franklin	Oakland	12/31/2018
Library	Holly Township Library	Oakland	12/31/2018
Library	Pontiac Public Library	Oakland	12/31/2018
Authority	Ontonagon Village Housing Commission	Ontonagon	12/31/2018
Authority	Saginaw City Housing Commission	Saginaw	12/31/2018
Library	Community District Library	Shiawassee	12/31/2018
Township	Leonidas Township	St. Joseph	12/31/2018
Authority	Covert Housing Commission	Van Buren	12/31/2018
Authority	Hartford Fire Board	Van Buren	12/31/2018
Township	Porter Township	Van Buren	12/31/2018
Authority	South Haven City Housing Commission	Van Buren	12/31/2018
Township	Manchester Township	Washtenaw	12/31/2018
Authority	Ecorse City Housing Commission	Wayne	12/31/2018
City	River Rouge	Wayne	12/31/2018
Authority	Bangor-Monitor Metropolitan District	Bay	1/31/2019
Authority	Benton Harbor City Housing Commission	Berrien	3/31/2019
Library	Niles District Library	Berrien	3/31/2019
Authority	Albion City Housing Commission	Calhoun	3/31/2019
Authority	Battle Creek City Housing Commission	Calhoun	3/31/2019
Authority	South Central Michigan Construction Code Inspection Inc	Calhoun	3/31/2019
Authority	Summit Pointe Community Mental Health Authority	Calhoun	3/31/2019
County	Cass	Cass	3/31/2019
Authority	Dowagiac Housing Commission	Cass	3/31/2019
Authority	Woodlands Behavioral Healthcare Network	Cass	3/31/2019
Authority	Chippewa County Health Department	Chippewa	3/31/2019
Authority	U.P. State Fair Authority	Delta	3/31/2019
Authority	Pottersville City Housing Commission	Eaton	3/31/2019
Authority	Genesee County Community Action Resource Department	Genesee	3/31/2019
Authority	GLS Region V Planning & Development Commission	Genesee	3/31/2019
County	Gogebic County	Gogebic	3/31/2019
Road Commission	Gogebic County Road Commission	Gogebic	3/31/2019
Authority	Ingham County Housing Commission	Ingham	3/31/2019
Authority	Ionia City Housing Commission	Ionia	3/31/2019
Village	Alpha	Iron	3/31/2019
Authority	Baldwin Housing Commission	Lake	3/31/2019
Authority	Sterling Heights City Housing Commission	Macomb	3/31/2019

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<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
County	Manistee County	Manistee	3/31/2019
Authority	Monroe Community Mental Health Authority	Monroe	3/31/2019
Authority	Monroe Housing Commission	Monroe	3/31/2019
Authority	Lakeshore Regional Entity	Muskegon	3/31/2019
Authority	Muskegon Housing Commission	Muskegon	3/31/2019
Authority	Oakland Community Health Network	Oakland	3/31/2019
Authority	Northeast Michigan Council of Governments	Otsego	3/31/2019
Authority	Northern Michigan Regional Entity	Otsego	3/31/2019
Authority	Sanilac Transportation Corporation	Sanilac	3/31/2019
City	Sturgis	St. Joseph	3/31/2019
Authority	Sturgis City Housing Commission	St. Joseph	3/31/2019
Authority	Bangor City Housing Commission	Van Buren	3/31/2019
Authority	Community Mental Health Partnership of Southeast Michigan	Washtenaw	3/31/2019
Authority	Washtenaw County Community Mental Health	Washtenaw	3/31/2019
Authority	Detroit/Wayne County Port Authority	Wayne	3/31/2019
Authority	Highland Park Housing Commission	Wayne	3/31/2019
Authority	Plymouth City Housing Commission	Wayne	3/31/2019
Authority	Michigan Transit Pool	Ingham	5/31/2019
Authority	Alpena City Housing Commission	Alpena	6/30/2019
Authority	Thornapple Area Parks & Recreation Commission	Barry	6/30/2019
Village	Honor	Benzie	6/30/2019
Authority	Niles City Housing Commission	Berrien	6/30/2019
Road Commission	Charlevoix County Road Commission	Charlevoix	6/30/2019
Authority	Charlevoix Township Hospital Finance Authority	Charlevoix	6/30/2019
Authority	Cheboygan Airport Authority	Cheboygan	6/30/2019
Authority	Bath Charter Township Housing Commission	Clinton	6/30/2019
Authority	Iron Mountain City Housing Commission	Dickinson	6/30/2019
Authority	North Alert EMS Ambulance Authority	Dickinson	6/30/2019
City	Harbor Springs	Emmet	6/30/2019
Authority	Harbor Springs Area Fire Authority	Emmet	6/30/2019
Authority	Gogebic Medical Care Facility	Gogebic	6/30/2019
Township	Ironwood Charter Township	Gogebic	6/30/2019
Authority	Fife Lake Area Emergency Rescue Authority	Grand Traverse	6/30/2019
Authority	Alma City Housing Commission	Gratiot	6/30/2019
Authority	Hillsdale County Park Commission	Hillsdale	6/30/2019
Library	Jonesville District Library	Hillsdale	6/30/2019
Authority	Lake Linden Village Housing Commission	Houghton	6/30/2019
Authority	Eastern Huron Ambulance Service Association	Huron	6/30/2019
County	Huron	Huron	6/30/2019

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County	Ingham	Ingham	6/30/2019
Authority	Ingham County Land Bank Fast Track Authority	Ingham	6/30/2019
Authority	Michigan Municipal Liability and Property Pool	Ingham	6/30/2019
Authority	Northeast Ingham Emergency Service Authority	Ingham	6/30/2019
Authority	East Tawas Housing Commission	Iosco	6/30/2019
Authority	Leoni Regional Utility Authority	Jackson	6/30/2019
Authority	Wolf Lake Sewer Common Fund	Jackson	6/30/2019
Authority	Economic Development Corporation of Charter Township of Gran Kent		6/30/2019
Authority	Lapeer County Emergency Medical Service Authority	Lapeer	6/30/2019
Library	Glen Lake Community Library	Leelanau	6/30/2019
County	Luce County	Luce	6/30/2019
Authority	Luce County Housing Commission	Luce	6/30/2019
Authority	St Clair Shores City Housing Commission	Macomb	6/30/2019
Authority	Manistee City Housing Commission	Manistee	6/30/2019
Authority	Ishpeming City Housing Commission	Marquette	6/30/2019
Authority	Montcalm County Housing Commission	Montcalm	6/30/2019
Authority	White Cloud Area Fire Joint Building Authority	Newaygo	6/30/2019
Authority	Ferndale City Housing Commission	Oakland	6/30/2019
Library	Highland Township Public Library	Oakland	6/30/2019
Authority	Orion Community Cable Communications Commission	Oakland	6/30/2019
Library	White Lake Township Public Library	Oakland	6/30/2019
Authority	Shelby-Benona Fire Department	Oceana	6/30/2019
Authority	Evart City Housing Commission	Osceola	6/30/2019
Village	Hersey	Osceola	6/30/2019
Authority	Park-Holland Township Water & Sewer Authority	Ottawa	6/30/2019
Authority	Tri-Township Fire Dist/Swan Creek/St Charles/Brant Township	Saginaw	6/30/2019
Township	Caledonia Charter Township	Shiawassee	6/30/2019
County	Shiawassee County	Shiawassee	6/30/2019
Authority	Southwest Shiawassee Emergency Services Alliance	Shiawassee	6/30/2019
Authority	White Pigeon Sanitary System	St. Joseph	6/30/2019
Authority	Paw Paw Village Housing Commission Authority	Van Buren	6/30/2019
Authority	Dexter Area Fire Department	Washtenaw	6/30/2019
Authority	Ypsilanti City Housing Commission	Washtenaw	6/30/2019
Authority	City of Detroit General Retiree Health Care Trust	Wayne	6/30/2019
Authority	City of Detroit Police and Fire Retiree Health Care Trust	Wayne	6/30/2019
Authority	Hamtramck City Housing Commission	Wayne	6/30/2019
Authority	Romulus City Housing Commission	Wayne	6/30/2019
Authority	Wayne County Zoological Authority	Wayne	6/30/2019
Village	Twining	Arenac	8/31/2019

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Village	Garden	Delta	8/31/2019
Village	Camden	Hillsdale	8/31/2019
Village	Copper City	Houghton	8/31/2019
Village	Stockbridge	Ingham	8/31/2019
Village	Dryden	Lapeer	8/31/2019
Village	Onsted	Lenawee	8/31/2019
Authority	Walkerville Area Fire and Rescue Department	Oceana	8/31/2019
Village	Forestville	Sanilac	8/31/2019
Village	Bloomington	Van Buren	8/31/2019
Village	Lawrence	Van Buren	8/31/2019
Village	Buckley	Wexford	8/31/2019
Township	Mathias Township	Alger	9/30/2019
Authority	Hopkins Area Fire Control Board	Allegan	9/30/2019
Township	Long Rapids Township	Alpena	9/30/2019
Township	Baraga Township	Baraga	9/30/2019
Authority	L'Anse Village Housing Commission	Baraga	9/30/2019
Authority	Delton Fire Department	Barry	9/30/2019
Township	Irving Township	Barry	9/30/2019
Township	Colfax Township	Benzie	9/30/2019
Library	Galien Township Public Library	Berrien	9/30/2019
Township	Hagar Township	Berrien	9/30/2019
Library	Lincoln Township Public Library	Berrien	9/30/2019
Authority	St Joseph City Housing Commission	Berrien	9/30/2019
Township	Quincy Township	Branch	9/30/2019
Township	Athens Township	Calhoun	9/30/2019
Township	Wayne Township	Cass	9/30/2019
Township	Bay Mills Township	Chippewa	9/30/2019
Township	Bruce Township	Chippewa	9/30/2019
Township	Sugar Island Township	Chippewa	9/30/2019
Township	Superior Township	Chippewa	9/30/2019
Township	Riley Township	Clinton	9/30/2019
Authority	Grayling Housing Commission	Crawford	9/30/2019
Township	Ensign Township	Delta	9/30/2019
Township	Escanaba Township	Delta	9/30/2019
Township	Maple Ridge Township	Delta	9/30/2019
Township	Waucedah Township	Dickinson	9/30/2019
Authority	Bellevue Community Fire Control Board	Eaton	9/30/2019
Township	Bellevue Township	Eaton	9/30/2019
Township	Hamlin Township	Eaton	9/30/2019

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Township	Wawatam Township	Emmet	9/30/2019
Township	Billings Township	Gladwin	9/30/2019
Township	Marenisco Township	Gogebic	9/30/2019
Authority	Grand Traverse Fire Department - Rural Division	Grand Traverse	9/30/2019
Township	Elba Township	Gratiot	9/30/2019
Township	Allen Township	Hillsdale	9/30/2019
Township	Camden Township	Hillsdale	9/30/2019
Township	Fayette Township	Hillsdale	9/30/2019
Township	Scipio Township	Hillsdale	9/30/2019
Township	Bunker Hill Township	Ingham	9/30/2019
Authority	Michigan County Road Commission Self-Insurance Pool	Ingham	9/30/2019
Village	Webberville	Ingham	9/30/2019
Authority	Saranac Village Housing Commission	Ionia	9/30/2019
Township	Sherman Township	Iosco	9/30/2019
Township	Hematite Township	Iron	9/30/2019
Authority	Jackson City Housing Commission	Jackson	9/30/2019
Township	Lowell Charter Township	Kent	9/30/2019
Township	Tyrone Township	Kent	9/30/2019
Township	Vergennes Township	Kent	9/30/2019
Authority	Addison Fire Department & Emergency Medical Service	Lenawee	9/30/2019
Village	Clayton	Lenawee	9/30/2019
Township	Dover Township	Lenawee	9/30/2019
City	Mackinac Island	Mackinac	9/30/2019
Township	Ewing Township	Marquette	9/30/2019
Township	Sands Township	Marquette	9/30/2019
Township	Grant Township	Mecosta	9/30/2019
Township	Cedarville Township	Menominee	9/30/2019
Authority	Menominee City Housing Commission	Menominee	9/30/2019
Township	Meyer Township	Menominee	9/30/2019
Township	Stephenson Township	Menominee	9/30/2019
Township	Warren Township	Midland	9/30/2019
Township	Montcalm Township	Montcalm	9/30/2019
Village	Pierson	Montcalm	9/30/2019
Authority	Muskegon Heights City Housing Commission	Muskegon	9/30/2019
Township	Big Prairie Township	Newaygo	9/30/2019
Authority	Big Prairie-Everett Cemetery	Newaygo	9/30/2019
Township	Garfield Township	Newaygo	9/30/2019
Township	Goodwell Township	Newaygo	9/30/2019
Township	Merrill Township	Newaygo	9/30/2019

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<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Monroe Township	Newaygo	9/30/2019
Township	Norwich Township	Newaygo	9/30/2019
Township	Wilcox Township	Newaygo	9/30/2019
Authority	Pontiac City Housing Commission	Oakland	9/30/2019
Village	Hesperia	Oceana	9/30/2019
Authority	Hesperia Area Fire Authority	Oceana	9/30/2019
Township	Horton Township	Ogemaw	9/30/2019
Township	Bohemia Township	Ontonagon	9/30/2019
Village	Ontonagon	Ontonagon	9/30/2019
Township	Wright Township	Ottawa	9/30/2019
Authority	Onaway Area Fire Department	Presque Isle	9/30/2019
Township	AuSable Township	Roscommon	9/30/2019
Township	Nester Township	Roscommon	9/30/2019
Township	Blumfield Township	Saginaw	9/30/2019
Township	Venice Township	Shiawassee	9/30/2019
Village	Burr Oak	St. Joseph	9/30/2019
Township	Constantine Township	St. Joseph	9/30/2019
Authority	Fabius Park Township Fire Department	St. Joseph	9/30/2019
Township	Fawn River Township	St. Joseph	9/30/2019
Township	Flowerfield Township	St. Joseph	9/30/2019
Authority	Gobles/Pine Grove Fire Administrative Board	Van Buren	9/30/2019
Township	Freedom Township	Washtenaw	9/30/2019
Authority	Lincoln Park City Housing Commission	Wayne	9/30/2019
Authority	Rockwood City Housing Commission	Wayne	9/30/2019
Authority	Taylor City Housing Commission	Wayne	9/30/2019



**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**General Fund - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
VILLAGE	Alpha	Iron	-\$68,601.00
VILLAGE	Elberta	Benzie	-\$380,028.00
<b>TOTAL VILLAGES</b>	<b>2</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
OTHER	UPWARD Talent Council	Delta	-\$38,002.00
OTHER	Pathways	Marquette	-\$140,850.00
OTHER	Fremont Community Recreation Authority	Newaygo	-\$9,383.00
OTHER	Saginaw Housing Commission	Saginaw	-\$2,855,228.00
<b>TOTAL OTHER</b>	<b>4</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICIT
COUNTY	Alger	Alger	1
COUNTY	Arenace	Arenac	1
COUNTY	Baraga	Baraga	2
COUNTY	Bay	Bay	1
COUNTY	Charlevoix	Charlevoix	1
COUNTY	Cheboygan	Cheboygan	2
COUNTY	Clare	Clare	1
COUNTY	Crawford	Crawford	1
COUNTY	Dickinson	Dickinson	1
COUNTY	Genesee	Genesee	4
COUNTY	Grand Traverse	Grand Traverse	4
COUNTY	Houghton	Houghton	4
COUNTY	Ingham	Ingham	10
COUNTY	Iosco	Iosco	1
COUNTY	Kalkaska	Kalkaska	1
COUNTY	Keweenaw	Keweenaw	1
COUNTY	Lapeer	Lapeer	1
COUNTY	Lenawee	Lenawee	1
COUNTY	Livingston	Livingston	3
COUNTY	Macomb	Macomb	7
COUNTY	Marquette	Marquette	2
COUNTY	Midland	Midland	1
COUNTY	Muskegon	Muskegon	3
COUNTY	Newaygo	Newaygo	1
COUNTY	Oakland	Oakland	7
COUNTY	Oceana	Oceana	1
COUNTY	Otsego	Otsego	5
COUNTY	St. Joseph	St. Joseph	1
COUNTY	Sanilac	Sanilac	3
COUNTY	Shiawassee	Shiawassee	3
COUNTY	Tuscola	Tuscola	1
COUNTY	Wayne	Wayne	7
<b>TOTAL COUNTIES</b>	<b>32</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Allegan Township	Allegan	2
TOWNSHIP	Niles Charter Township	Berrien	1
TOWNSHIP	Benton Charter Township	Berrien	1
TOWNSHIP	Bainbridge Township	Berrien	1
TOWNSHIP	Oronoko Charter Township	Berrien	1
TOWNSHIP	Fredonia Township	Calhoun	1
TOWNSHIP	St. James Township	Charlevoix	2
TOWNSHIP	Charlevoix Township	Charlevoix	1
TOWNSHIP	Bingham Township	Clinton	1
TOWNSHIP	Breitung Township	Dickinson	1
TOWNSHIP	Argentine Township	Genesee	2
TOWNSHIP	Atlas Township	Genesee	2
TOWNSHIP	Flint Charter Township	Genesee	3
TOWNSHIP	Marenisco Township	Gogebic	1
TOWNSHIP	Garfield Charter Township	Grand Traverse	1
TOWNSHIP	Sherman Township	Huron	1
TOWNSHIP	Lansing Charter Township	Ingham	1
TOWNSHIP	Meridian Charter Township	Ingham	2
TOWNSHIP	Alamo Township	Kalamazoo	1
TOWNSHIP	Schoolcraft Township	Kalamazoo	1
TOWNSHIP	Eagle Harbor Township	Keweenaw	1
TOWNSHIP	Green Oak Township	Livingston	1
TOWNSHIP	Hartland Township	Livingston	1
TOWNSHIP	Putnam Township	Livingston	1
TOWNSHIP	Tyrone Township	Livingston	1
TOWNSHIP	Pentland Township	Luce	1
TOWNSHIP	Bruce Township	Macomb	2
TOWNSHIP	Harrison Charter Township	Macomb	2
TOWNSHIP	Filer Charter Township	Manistee	1
TOWNSHIP	Green Charter Township	Mecosta	1
TOWNSHIP	Ingersoll Township	Midland	1
TOWNSHIP	Larkin Charter Township	Midland	1
TOWNSHIP	Bedford Township	Monroe	9
TOWNSHIP	Whiteford Township	Monroe	1
TOWNSHIP	Cedar Creek Township	Muskegon	1
TOWNSHIP	Muskegon Charter Township	Muskegon	1
TOWNSHIP	Brooks Township	Newaygo	1
TOWNSHIP	Croton Township	Newaygo	2
TOWNSHIP	Highland Charter Township	Oakland	1

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Independence Charter Township	Oakland	1
TOWNSHIP	Orion Charter Township	Oakland	1
TOWNSHIP	Crockery Township	Ottawa	1
TOWNSHIP	Bridgeport Charter Township	Saginaw	2
TOWNSHIP	Frankenmuth Township	Saginaw	1
TOWNSHIP	China Charter Township	St. Clair	1
TOWNSHIP	Dexter Township	Washtenaw	1
TOWNSHIP	Lyndon Township	Washtenaw	1
TOWNSHIP	Brownstown Charter Township	Wayne	1
TOWNSHIP	Plymouth Charter Township	Wayne	1
TOWNSHIP	Redford Charter Township	Wayne	4
TOWNSHIP	Sumpter Township	Wayne	1
TOWNSHIP	Van Buren Charter Township	Wayne	1
<b>TOTAL TOWNSHIPS</b>	<b>52</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Standish	Arenac	1
CITY	Hastings	Barry	2
CITY	Bay City	Bay	7
CITY	Bridgman	Berrien	1
CITY	Coldwater	Branch	1
CITY	Battle Creek	Calhoun	5
CITY	Marshall	Calhoun	5
CITY	Dowagiac	Cass	3
CITY	Charlevoix	Charlevoix	2
CITY	East Jordan	Charlevoix	3
CITY	Cheboygan	Cheboygan	2
CITY	Harrison	Clare	1
CITY	St. Johns	Clinton	2
CITY	Escanaba	Delta	3
CITY	Norway	Dickinson	3
CITY	Charlotte	Eaton	2
CITY	Potterville	Eaton	1
CITY	Burton	Genesee	1
CITY	Davison	Genesee	1
CITY	Flint	Genesee	2
CITY	Flushing	Genesee	2
CITY	Grand Blanc	Genesee	2
CITY	Beaverton	Gladwin	3
CITY	Ironwood	Gogebic	1
CITY	Wakefield	Gogebic	1
CITY	Alma	Gratiot	3
CITY	East Lansing	Ingham	1
CITY	Lansing	Ingham	6
CITY	Williamston	Ingham	2
CITY	Ionia	Ionia	1
CITY	Portland	Ionia	2
CITY	Iron River	Iron	2
CITY	Jackson	Jackson	1
CITY	Parchment	Kalamazoo	1
CITY	Grand Rapids	Kent	3
CITY	Imley City	Lapeer	1
CITY	Tecumseh	Lenawee	1
CITY	Brighton	Livingston	1
CITY	Howell	Livingston	1

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Center Line	Macomb	2
CITY	Eastpointe	Macomb	1
CITY	Fraser	Macomb	1
CITY	Mount Clemens	Macomb	3
CITY	St. Clair Shores	Macomb	1
CITY	Utica	Macomb	1
CITY	Ishpeming	Marquette	1
CITY	Marquette	Marquette	4
CITY	Negaunee	Marquette	2
CITY	Big Rapids	Mecosta	4
CITY	Midland	Midland	2
CITY	Monroe	Monroe	4
CITY	Greenville	Montcalm	2
CITY	Muskegon	Muskegon	4
CITY	Muskegon Heights	Muskegon	2
CITY	Norton Shores	Muskegon	1
CITY	Auburn Hills	Muskegon	1
CITY	Berkley	Oakland	1
CITY	Novi	Oakland	1
CITY	Oak Park	Oakland	3
CITY	Pontiac	Oakland	1
CITY	Royal Oak	Oakland	3
CITY	Southfield	Oakland	1
CITY	Troy	Oakland	1
CITY	Gaylord	Otsego	3
CITY	Ferrysburg	Ottawa	1
CITY	Hudsonville	Ottawa	1
CITY	Saginaw	Saginaw	8
CITY	Marine City	Saginaw	1
CITY	Marysville	St. Clair	3
CITY	St. Clair	St. Clair	2
CITY	Croswell	Sanilac	2
CITY	Durand	Shiawassee	1
CITY	Owosso	Shiawassee	1
CITY	Bangor	Van Buren	1
CITY	Milan	Washtenaw	1
CITY	Allen Park	Wayne	1
CITY	Dearborn	Wayne	2
CITY	Dearborn Heights	Wayne	2

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Detroit	Wayne	9
CITY	Flat Rock	Wayne	1
CITY	Garden City	Wayne	1
CITY	Grosse Pointe	Wayne	1
CITY	Grosse Pointe Farms	Wayne	1
CITY	Grosse Pointe Woods	Wayne	4
CITY	Harper Woods	Wayne	1
CITY	Highland Park	Wayne	2
CITY	Inkster	Wayne	3
CITY	Melvindale	Wayne	1
CITY	River Rouge	Wayne	2
CITY	Riverview	Wayne	2
CITY	Southgate	Wayne	1
CITY	Taylor	Wayne	5
CITY	Trenton	Wayne	1
CITY	Westland	Wayne	2
CITY	Wyandotte	Wayne	3
CITY	Cadillac	Wexford	1
CITY	Manton	Wexford	1
<b>TOTAL CITIES</b>	<b>97</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
VILLAGE	Bellaire	Antrim	1
VILLAGE	Central Lake	Antrim	1
VILLAGE	Baraga	Baraga	1
VILLAGE	Elberta	Benzie	2
VILLAGE	Eau Claire	Berrien	1
VILLAGE	Elsie	Chippewa	1
VILLAGE	Lake Linden	Houghton	1
VILLAGE	Elkton	Huron	1
VILLAGE	Pigeon	Huron	1
VILLAGE	Pewamo	Ionia	2
VILLAGE	Alpha	Iron	2
VILLAGE	Brooklyn	Jackson	1
VILLAGE	Grass Lake	Jackson	2
VILLAGE	Kalamazoo	Augusta	1
VILLAGE	Kalamazoo	Vicksburg	1
VILLAGE	Kalkaska	Kalkaska	1
VILLAGE	New Haven	Macomb	1
VILLAGE	Romeo	Macomb	2
VILLAGE	Milford	Oakland	1
VILLAGE	Pentwater	Oceana	1
VILLAGE	Lexington	Sanilac	1
VILLAGE	Port Sanilac	Sanilac	1
VILLAGE	Bloomington	Van Buren	1
VILLAGE	Lawton	Van Buren	1
<b>TOTAL VILLAGES</b>	<b>24</b>		



**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Alger County Transit Authority - ALTRAN	Alger	1
OTHER	Copper Country Community Mental Health Services Board	Baraga	1
OTHER	Barry County Community Mental Health Authority	Barry	1
OTHER	Township Code Enforcement Department	Bay	1
OTHER	Boyne City Housing Commission	Charlevoix	1
OTHER	Community Mental Health Authority of Clinton, Eaton andn Ingham Counties	Clinton	1
OTHER	Southern Clinton County Municipal Utilities Authority	Clinton	1
OTHER	Delta Solid Waste Management Authority	Delta	1
OTHER	UPWARD Talent Council	Delta	1
OTHER	Iron Mountain-Kingsford Joint Sewage Authority	Dickinson	1
OTHER	Beecher Metropolitan District	Genesee	2
OTHER	Genesee Health System	Genesee	1
OTHER	Gladwin City Housing Commission	Gladwin	1
OTHER	Gogebic-Iron Wastewater Authority	Gogebic	1
OTHER	Interlochen Public Library	Grand Traverse	1
OTHER	Capital Area Transportation Authorty-CATA	Ingham	1
OTHER	Lansing Housing Commission	Ingham	1
OTHER	Michigan Public Power Agency	Ingham	1
OTHER	Mid-State Health Network	Ingham	1

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2018**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Lenawee County Drain Commission	Lenawee	3
OTHER	Community Mental Health Services of Livingston County	Livingston	1
OTHER	Mt. Clemens Public Library	Macomb	1
OTHER	Pathways	Marquette	1
OTHER	Lakeshore Regional Entity	Muskegon	1
OTHER	Chain of Lakes Area Utlities	Newaygo	1
OTHER	Fremont Community Recreational Authority	Newaygo	1
OTHER	Saginaw Housing Commission	Saginaw	1
OTHER	Schoolcraft County Medical Care Facility	Schoolcraft	1
OTHER	Community Mental Health Partnership of Southeast Michigan	Washtenaw	1
OTHER	Washtenaw County Road Commission	Washtenaw	1
OTHER	Ypsilanti Community Utilities Authority	Washtenaw	1
OTHER	Downriver Community Conference	Wayne	4
OTHER	Downriver Mututal Aid (DMAID)	Wayne	1
OTHER	Great Lakes Water Authority	Wayne	2
OTHER	Suburban Mobility Authority for Regional Transportation	Wayne	1
OTHER	Wayne County Airport Authority	Wayne	2
<b>TOTAL OTHER</b>	<b>38</b>		

**TOTAL UNITS OF LOCAL GOVERNMENT WITH DEFICITS**

**243**

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Adams Township	Arenac	12/31/2018
City	Essexville	Bay	12/31/2018
City	Pinconning	Bay	12/31/2018
City	Watervliet	Berrien	12/31/2018
Township	Marion Township	Charlevoix	12/31/2018
City	Cheboygan	Cheboygan	12/31/2018
Township	Trout Lake Township	Chippewa	12/31/2018
Township	Whitefish Township	Chippewa	12/31/2018
Township	Hamilton Township	Clare	12/31/2018
City	Grayling	Crawford	12/31/2018
City	Iron Mountain	Dickinson	12/31/2018
City	Kingsford	Dickinson	12/31/2018
Township	West Branch Township	Dickinson	12/31/2018
City	Charlotte	Eaton	12/31/2018
Township	Kalamo Township	Eaton	12/31/2018
City	Pottersville	Eaton	12/31/2018
Township	Pleasantview Township	Emmet	12/31/2018
City	Fenton	Genesee	12/31/2018
City	Linden	Genesee	12/31/2018
Village	Otisville	Genesee	12/31/2018
City	Beaverton	Gladwin	12/31/2018
Township	Bourret Township	Gladwin	12/31/2018
City	Gladwin	Gladwin	12/31/2018
Township	Blair Township	Grand Traverse	12/31/2018
City	Alma	Gratiot	12/31/2018
Village	Allen	Hillsdale	12/31/2018
Township	Somerset Township	Hillsdale	12/31/2018
Village	Lake Isabella	Isabella	12/31/2018
Township	Napoleon Township	Jackson	12/31/2018
City	Parchment	Kalamazoo	12/31/2018
Township	Webber Township	Lake	12/31/2018
Township	Howell Township	Livingston	12/31/2018
Township	Lakefield Township	Luce	12/31/2018
Township	Clark Township	Mackinac	12/31/2018
City	Center Line	Macomb	12/31/2018
City	Richmond	Macomb	12/31/2018
City	Sterling Heights	Macomb	12/31/2018
Township	Brown Township	Manistee	12/31/2018
Village	Eastlake	Manistee	12/31/2018

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Manistee Township	Manistee	12/31/2018
Township	Maple Grove Township	Manistee	12/31/2018
Township	Marilla Township	Manistee	12/31/2018
Township	Norman Township	Manistee	12/31/2018
Village	Fountain	Mason	12/31/2018
City	Big Rapids	Mecosta	12/31/2018
Village	Carney	Menominee	12/31/2018
Township	Harris Township	Menominee	12/31/2018
Township	Lake Township	Menominee	12/31/2018
Township	Bedford Township	Monroe	12/31/2018
Township	Cato Township	Montcalm	12/31/2018
City	Stanton	Montcalm	12/31/2018
Township	Holton Township	Muskegon	12/31/2018
City	Fremont	Newaygo	12/31/2018
City	Clawson	Oakland	12/31/2018
Village	Franklin	Oakland	12/31/2018
Township	Holly Township	Oakland	12/31/2018
City	Lathrup Village	Oakland	12/31/2018
City	Pleasant Ridge	Oakland	12/31/2018
City	Rochester	Oakland	12/31/2018
City	Southfield	Oakland	12/31/2018
City	Hart	Oceana	12/31/2018
Village	New Era	Oceana	12/31/2018
Township	Sanilac Township	Sanilac	12/31/2018
City	Manistique	Schoolcraft	12/31/2018
Township	Leonidas Township	St. Joseph	12/31/2018
Township	Lockport Township	St. Joseph	12/31/2018
Township	Covert Township	Van Buren	12/31/2018
Township	Hartford Township	Van Buren	12/31/2018
Township	Porter Township	Van Buren	12/31/2018
City	Dexter	Washtenaw	12/31/2018
Township	Manchester Township	Washtenaw	12/31/2018
City	Garden City	Wayne	12/31/2018
City	Grosse Pointe Shores City of the Village	Wayne	12/31/2018
City	Grosse Pointe Woods	Wayne	12/31/2018
City	Highland Park	Wayne	12/31/2018
City	Plymouth	Wayne	12/31/2018
City	Woodhaven	Wayne	12/31/2018
County	Baraga County	Baraga	3/31/2019

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
County	Cass	Cass	3/31/2019
County	Clare	Clare	3/31/2019
County	Gogebic County	Gogebic	3/31/2019
Village	Alpha	Iron	3/31/2019
County	Manistee County	Manistee	3/31/2019
County	Ontonagon County	Ontonagon	3/31/2019
County	Schoolcraft County	Schoolcraft	3/31/2019
City	Sturgis	St. Joseph	3/31/2019
County	Van Buren County	Van Buren	3/31/2019
County	Alger County	Alger	6/30/2019
County	Allegan County	Allegan	6/30/2019
County	Alpena County	Alpena	6/30/2019
Village	Turner	Arenac	6/30/2019
Township	Williams Charter Township	Bay	6/30/2019
Village	Beulah	Benzie	6/30/2019
Village	Honor	Benzie	6/30/2019
Township	Niles Charter Township	Berrien	6/30/2019
County	Calhoun County	Calhoun	6/30/2019
County	Cheboygan	Cheboygan	6/30/2019
Village	Fowler	Clinton	6/30/2019
County	Dickinson	Dickinson	6/30/2019
County	Emmet	Emmet	6/30/2019
City	Harbor Springs	Emmet	6/30/2019
Township	Fenton Charter Township	Genesee	6/30/2019
Township	Mundy Charter Township	Genesee	6/30/2019
Township	Ironwood Charter Township	Gogebic	6/30/2019
County	Grand Traverse County	Grand Traverse	6/30/2019
County	Hillsdale	Hillsdale	6/30/2019
County	Huron	Huron	6/30/2019
Township	Delhi Charter Township	Ingham	6/30/2019
County	Ingham	Ingham	6/30/2019
County	Iron	Iron	6/30/2019
Township	Blackman Charter Township	Jackson	6/30/2019
City	Kalamazoo	Kalamazoo	6/30/2019
County	Keweenaw County	Keweenaw	6/30/2019
County	Livingston County	Livingston	6/30/2019
County	Luce County	Luce	6/30/2019
Village	Newberry	Luce	6/30/2019
County	Midland County	Midland	6/30/2019

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Berlin Charter Township	Monroe	6/30/2019
County	Montmorency	Montmorency	6/30/2019
Township	Lyon Charter Township	Oakland	6/30/2019
Township	Oxford Charter Township	Oakland	6/30/2019
County	Oceana	Oceana	6/30/2019
Village	Hersey	Osceola	6/30/2019
Village	LeRoy	Osceola	6/30/2019
County	Otsego County	Otsego	6/30/2019
Village	Carsonville	Sanilac	6/30/2019
Township	Caledonia Charter Township	Shiawassee	6/30/2019
County	Shiawassee County	Shiawassee	6/30/2019
County	St Joseph County	St. Joseph	6/30/2019
County	Tuscola County	Tuscola	6/30/2019
City	Melvindale	Wayne	6/30/2019
Township	Plymouth Charter Township	Wayne	6/30/2019
Village	Elk Rapids	Antrim	8/31/2019
Village	Twining	Arenac	8/31/2019
Village	Freeport	Barry	8/31/2019
Village	Benzonia	Benzie	8/31/2019
Village	Lake Ann	Benzie	8/31/2019
Village	Galien	Berrien	8/31/2019
Village	Wolverine	Cheboygan	8/31/2019
Village	Garden	Delta	8/31/2019
Village	Alanson	Emmet	8/31/2019
Village	Pellston	Emmet	8/31/2019
Village	Ashley	Gratiot	8/31/2019
Village	Camden	Hillsdale	8/31/2019
Village	Waldron	Hillsdale	8/31/2019
Village	Calumet	Houghton	8/31/2019
Village	Copper City	Houghton	8/31/2019
Village	Laurium	Houghton	8/31/2019
Village	Port Austin	Huron	8/31/2019
Village	Stockbridge	Ingham	8/31/2019
Village	Grass Lake	Jackson	8/31/2019
Village	Parma	Jackson	8/31/2019
Village	Augusta	Kalamazoo	8/31/2019
Village	Kalkaska	Kalkaska	8/31/2019
Village	Columbiaville	Lapeer	8/31/2019
Village	Dryden	Lapeer	8/31/2019

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Village	Empire	Leelanau	8/31/2019
Village	Northport	Leelanau	8/31/2019
Village	Britton	Lenawee	8/31/2019
Village	Leonard	Oakland	8/31/2019
Village	Chesaning	Saginaw	8/31/2019
Village	Morrice	Shiawassee	8/31/2019
Village	Decatur	Van Buren	8/31/2019
Village	Lawrence	Van Buren	8/31/2019
Village	Buckley	Wexford	8/31/2019
Township	Curtis Township	Alcona	9/30/2019
Township	Mitchell Township	Alcona	9/30/2019
Township	Mathias Township	Alger	9/30/2019
Township	Hopkins Township	Allegan	9/30/2019
Township	Watson Township	Allegan	9/30/2019
Township	Long Rapids Township	Alpena	9/30/2019
Township	Maple Ridge Township	Alpena	9/30/2019
Township	Ossineke Township	Alpena	9/30/2019
Township	Wellington Township	Alpena	9/30/2019
Township	Kearney Township	Antrim	9/30/2019
Township	Star Township	Antrim	9/30/2019
Township	Moffatt Township	Arenac	9/30/2019
Township	Turner Township	Arenac	9/30/2019
Township	Baraga Township	Baraga	9/30/2019
Township	Blaine Township	Benzie	9/30/2019
Township	Colfax Township	Benzie	9/30/2019
Township	Gilmore Township	Benzie	9/30/2019
Township	Homestead Township	Benzie	9/30/2019
Township	Inland Township	Benzie	9/30/2019
Township	Platte Township	Benzie	9/30/2019
Township	Bertrand Township	Berrien	9/30/2019
City	Coloma	Berrien	9/30/2019
Township	Hagar Township	Berrien	9/30/2019
Township	Bronson Township	Branch	9/30/2019
Township	Gilead Township	Branch	9/30/2019
Township	Kinderhook Township	Branch	9/30/2019
Township	Quincy Township	Branch	9/30/2019
Village	Sherwood	Branch	9/30/2019
Township	Sherwood Township	Branch	9/30/2019
Township	Athens Township	Calhoun	9/30/2019

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Clarence Township	Calhoun	9/30/2019
Township	Tekonsha Township	Calhoun	9/30/2019
Township	Milton Township	Cass	9/30/2019
Township	Volinia Township	Cass	9/30/2019
Township	Wayne Township	Cass	9/30/2019
Township	Bay Township	Charlevoix	9/30/2019
Township	Boyne Valley Township	Charlevoix	9/30/2019
Township	Hudson Township	Charlevoix	9/30/2019
Township	Peaine Township	Charlevoix	9/30/2019
Township	Wilson Township	Charlevoix	9/30/2019
Township	Beaugrand Township	Cheboygan	9/30/2019
Township	Benton Township	Cheboygan	9/30/2019
Township	Forest Township	Cheboygan	9/30/2019
Township	Grant Township	Cheboygan	9/30/2019
Township	Inverness Township	Cheboygan	9/30/2019
Township	Mentor Township	Cheboygan	9/30/2019
Township	Munro Township	Cheboygan	9/30/2019
Township	Nunda Township	Cheboygan	9/30/2019
Township	Waverly Township	Cheboygan	9/30/2019
Township	Wilmot Township	Cheboygan	9/30/2019
Township	Bay Mills Township	Chippewa	9/30/2019
Township	Bruce Township	Chippewa	9/30/2019
Township	Chippewa Township	Chippewa	9/30/2019
Township	Dafter Township	Chippewa	9/30/2019
Township	DeTour Township	Chippewa	9/30/2019
Township	Sugar Island Township	Chippewa	9/30/2019
Township	Superior Township	Chippewa	9/30/2019
Township	Dallas Township	Clinton	9/30/2019
Township	Eagle Township	Clinton	9/30/2019
Village	Elsie	Clinton	9/30/2019
Township	Essex Township	Clinton	9/30/2019
Township	Olive Township	Clinton	9/30/2019
Township	Riley Township	Clinton	9/30/2019
Township	Lovells Township	Crawford	9/30/2019
Township	Bark River Township	Delta	9/30/2019
Township	Brampton Township	Delta	9/30/2019
Township	Escanaba Township	Delta	9/30/2019
Township	Ford River Township	Delta	9/30/2019
City	Gladstone	Delta	9/30/2019



**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Maple Ridge Township	Delta	9/30/2019
Township	Masonville Township	Delta	9/30/2019
Township	Breen Township	Dickinson	9/30/2019
Township	Sagola Township	Dickinson	9/30/2019
Township	Bellevue Township	Eaton	9/30/2019
Township	Carmel Township	Eaton	9/30/2019
Township	Vermontville Township	Eaton	9/30/2019
Township	Walton Township	Eaton	9/30/2019
Township	Little Traverse Township	Emmet	9/30/2019
Township	Resort Township	Emmet	9/30/2019
Township	Wawatam Township	Emmet	9/30/2019
Township	Thetford Township	Genesee	9/30/2019
Township	Billings Township	Gladwin	9/30/2019
Township	Grim Township	Gladwin	9/30/2019
Township	Grout Township	Gladwin	9/30/2019
Township	Marenisco Township	Gogebic	9/30/2019
Township	Paradise Township	Grand Traverse	9/30/2019
Township	Peninsula Township	Grand Traverse	9/30/2019
Township	Bethany Township	Gratiot	9/30/2019
Township	New Haven Township	Gratiot	9/30/2019
Township	North Shade Township	Gratiot	9/30/2019
Township	Seville Township	Gratiot	9/30/2019
Township	Washington Township	Gratiot	9/30/2019
Township	Allen Township	Hillsdale	9/30/2019
Township	Cambria Township	Hillsdale	9/30/2019
Township	Camden Township	Hillsdale	9/30/2019
Township	Fayette Township	Hillsdale	9/30/2019
Township	Litchfield Township	Hillsdale	9/30/2019
Township	Reading Township	Hillsdale	9/30/2019
Township	Scipio Township	Hillsdale	9/30/2019
Township	Adams Township	Houghton	9/30/2019
Township	Osceola Township	Houghton	9/30/2019
Township	Stanton Township	Houghton	9/30/2019
Township	Chandler Township	Huron	9/30/2019
Township	Fairhaven Township	Huron	9/30/2019
Township	Gore Township	Huron	9/30/2019
Township	Huron Township	Huron	9/30/2019
Township	Bunker Hill Township	Ingham	9/30/2019
Township	Locke Township	Ingham	9/30/2019

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Village	Webberville	Ingham	9/30/2019
Township	White Oak Township	Ingham	9/30/2019
Township	Ionia Township	Ionia	9/30/2019
Township	North Plains Township	Ionia	9/30/2019
Township	Ronald Township	Ionia	9/30/2019
Township	Baldwin Township	Iosco	9/30/2019
Township	Reno Township	Iosco	9/30/2019
Township	Sherman Township	Iosco	9/30/2019
Township	Hematite Township	Iron	9/30/2019
Township	Iron River Township	Iron	9/30/2019
Township	Mansfield Township	Iron	9/30/2019
Township	Mastodon Township	Iron	9/30/2019
Township	Lincoln Township	Isabella	9/30/2019
Township	Rolland Township	Isabella	9/30/2019
Township	Hanover Township	Jackson	9/30/2019
Township	Rives Township	Jackson	9/30/2019
Village	Climax	Kalamazoo	9/30/2019
Township	Excelsior Township	Kalkaska	9/30/2019
Township	Oliver Township	Kalkaska	9/30/2019
Village	Sand Lake	Kent	9/30/2019
Township	Tyrone Township	Kent	9/30/2019
Township	Grant Township	Keweenaw	9/30/2019
Township	Chase Township	Lake	9/30/2019
Township	Dover Township	Lake	9/30/2019
Township	Ellsworth Township	Lake	9/30/2019
Township	Pinora Township	Lake	9/30/2019
Township	Pleasant Plains Township	Lake	9/30/2019
Township	Burlington Township	Lapeer	9/30/2019
Township	Burnside Township	Lapeer	9/30/2019
Township	Cleveland Township	Leelanau	9/30/2019
Township	Glen Arbor Township	Leelanau	9/30/2019
Township	Kasson Township	Leelanau	9/30/2019
Township	Leelanau Township	Leelanau	9/30/2019
Village	Clayton	Lenawee	9/30/2019
Township	Macon Township	Lenawee	9/30/2019
Township	Bois Blanc Township	Mackinac	9/30/2019
Township	Brevort Township	Mackinac	9/30/2019
Township	Hudson Township	Mackinac	9/30/2019
City	Mackinac Island	Mackinac	9/30/2019

**Report No. 3 - F65 Reports****DEPARTMENT OF TREASURY****For Local Unit Annual Local Unit Fiscal Reports (F65) Coming Due in Fiscal Year 2019****F65 Reports Not Filed Timely**

<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Marquette Township	Mackinac	9/30/2019
Township	St Ignace Township	Mackinac	9/30/2019
Township	Bear Lake Township	Manistee	9/30/2019
Township	Ewing Township	Marquette	9/30/2019
Township	Forsyth Township	Marquette	9/30/2019
Township	Sands Township	Marquette	9/30/2019
Township	Turin Township	Marquette	9/30/2019
Township	Amber Township	Mason	9/30/2019
Township	Branch Township	Mason	9/30/2019
Township	Custer Township	Mason	9/30/2019
Township	Eden Township	Mason	9/30/2019
Township	Free Soil Township	Mason	9/30/2019
Township	Grant Township	Mason	9/30/2019
Township	Logan Township	Mason	9/30/2019
Township	Riverton Township	Mason	9/30/2019
Township	Sheridan Township	Mason	9/30/2019
Township	Sherman Township	Mason	9/30/2019
Township	Summit Township	Mason	9/30/2019
Township	Chippewa Township	Mecosta	9/30/2019
Township	Colfax Township	Mecosta	9/30/2019
Township	Deerfield Township	Mecosta	9/30/2019
Township	Hinton Township	Mecosta	9/30/2019
Township	Martiny Township	Mecosta	9/30/2019
Village	Mecosta	Mecosta	9/30/2019
Township	Millbrook Township	Mecosta	9/30/2019
Township	Sheridan Township	Mecosta	9/30/2019
Township	Cedarville Township	Menominee	9/30/2019
Village	Daggett	Menominee	9/30/2019
Township	Daggett Township	Menominee	9/30/2019
Township	Meyer Township	Menominee	9/30/2019
Township	Stephenson Township	Menominee	9/30/2019
Township	Mills Township	Midland	9/30/2019
Township	Warren Township	Midland	9/30/2019
Township	Butterfield Township	Missaukee	9/30/2019
Township	Enterprise Township	Missaukee	9/30/2019
Township	Norwich Township	Missaukee	9/30/2019
Township	Pioneer Township	Missaukee	9/30/2019
Township	London Township	Monroe	9/30/2019
Township	Milan Township	Monroe	9/30/2019

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<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Belvidere Township	Montcalm	9/30/2019
Township	Ferris Township	Montcalm	9/30/2019
Township	Maple Valley Township	Montcalm	9/30/2019
Township	Montcalm Township	Montcalm	9/30/2019
Village	Pierson	Montcalm	9/30/2019
Township	Sidney Township	Montcalm	9/30/2019
Township	Briley Township	Montmorency	9/30/2019
Township	Hillman Township	Montmorency	9/30/2019
Township	Loud Township	Montmorency	9/30/2019
Township	Vienna Township	Montmorency	9/30/2019
Township	Blue Lake Township	Muskegon	9/30/2019
Township	White River Township	Muskegon	9/30/2019
Township	Whitehall Township	Muskegon	9/30/2019
Township	Barton Township	Newaygo	9/30/2019
Township	Beaver Township	Newaygo	9/30/2019
Township	Big Prairie Township	Newaygo	9/30/2019
Township	Ensley Township	Newaygo	9/30/2019
Township	Garfield Township	Newaygo	9/30/2019
Township	Goodwell Township	Newaygo	9/30/2019
Township	Grant Township	Newaygo	9/30/2019
Township	Home Township	Newaygo	9/30/2019
Township	Lincoln Township	Newaygo	9/30/2019
Township	Merrill Township	Newaygo	9/30/2019
Township	Monroe Township	Newaygo	9/30/2019
Township	Norwich Township	Newaygo	9/30/2019
Township	Sherman Township	Newaygo	9/30/2019
Township	Troy Township	Newaygo	9/30/2019
Township	Wilcox Township	Newaygo	9/30/2019
Township	Addison Township	Oakland	9/30/2019
Township	Novi Township	Oakland	9/30/2019
Township	Claybanks Township	Oceana	9/30/2019
Township	Crystal Township	Oceana	9/30/2019
Township	Elbridge Township	Oceana	9/30/2019
Township	Ferry Township	Oceana	9/30/2019
Township	Golden Township	Oceana	9/30/2019
Village	Hesperia	Oceana	9/30/2019
Township	Leavitt Township	Oceana	9/30/2019
Township	Newfield Township	Oceana	9/30/2019
Township	Otto Township	Oceana	9/30/2019

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<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Shelby Township	Oceana	9/30/2019
Township	Edwards Township	Ogemaw	9/30/2019
Township	Goodar Township	Ogemaw	9/30/2019
Township	Horton Township	Ogemaw	9/30/2019
Township	Bohemia Township	Ontonagon	9/30/2019
Township	McMillan Township	Ontonagon	9/30/2019
Village	Ontonagon	Ontonagon	9/30/2019
Township	Ontonagon Township	Ontonagon	9/30/2019
Township	LeRoy Township	Osceola	9/30/2019
Township	Orient Township	Osceola	9/30/2019
Township	Clinton Township	Oscoda	9/30/2019
Township	Elmer Township	Oscoda	9/30/2019
Township	Charlton Township	Otsego	9/30/2019
Township	Bearinger Township	Presque Isle	9/30/2019
City	Onaway	Presque Isle	9/30/2019
Township	Posen Township	Presque Isle	9/30/2019
Township	AuSable Township	Roscommon	9/30/2019
Township	Nester Township	Roscommon	9/30/2019
Township	Richfield Township	Roscommon	9/30/2019
Township	Blumfield Township	Saginaw	9/30/2019
Township	Carrollton Township	Saginaw	9/30/2019
Village	Deckerville	Sanilac	9/30/2019
Township	Elk Township	Sanilac	9/30/2019
Township	Germfask Township	Schoolcraft	9/30/2019
Township	Mueller Township	Schoolcraft	9/30/2019
Township	Seney Township	Schoolcraft	9/30/2019
Township	Thompson Township	Schoolcraft	9/30/2019
Township	Antrim Township	Shiawassee	9/30/2019
Township	Middlebury Township	Shiawassee	9/30/2019
Township	Venice Township	Shiawassee	9/30/2019
Township	Vernon Township	Shiawassee	9/30/2019
Township	Woodhull Township	Shiawassee	9/30/2019
Township	Grant Township	St. Clair	9/30/2019
Township	Lynn Township	St. Clair	9/30/2019
Village	Burr Oak	St. Joseph	9/30/2019
Township	Burr Oak Township	St. Joseph	9/30/2019
Village	Centreville	St. Joseph	9/30/2019
Village	Constantine	St. Joseph	9/30/2019
Township	Constantine Township	St. Joseph	9/30/2019

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<b>Type</b>	<b>Local Unit Name</b>	<b>County</b>	<b>Due Date</b>
Township	Fawn River Township	St. Joseph	9/30/2019
Township	Florence Township	St. Joseph	9/30/2019
Township	Mendon Township	St. Joseph	9/30/2019
Township	Fairgrove Township	Tuscola	9/30/2019
Village	Barton Hills	Washtenaw	9/30/2019
Township	Bridgewater Township	Washtenaw	9/30/2019
Township	Freedom Township	Washtenaw	9/30/2019
Township	Slagle Township	Wexford	9/30/2019